

**STATE BOARD OF ACCOUNTS  
302 West Washington Street  
Room E418  
INDIANAPOLIS, INDIANA 46204-2769**

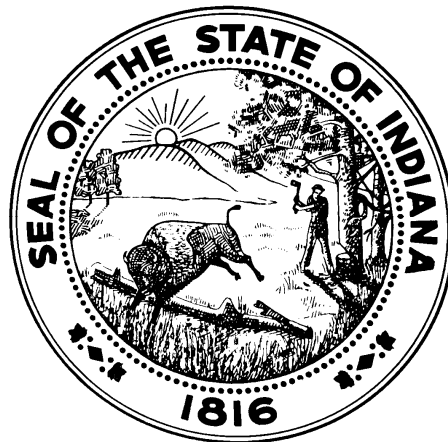
AUDIT REPORT

OF

COUNTY HOME

CASS COUNTY, INDIANA

January 1, 2006 to December 31, 2006



**FILED**  
12/18/2007



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## COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Home Superintendent	Charley Mays Liz Appleton Stan Grimes	01-01-06 to 12-31-06 04-01-06 to 07-31-06 08-01-06 to 12-31-07
President of the County Council	Chod Gibson	01-01-06 to 12-31-07
President of the Board of County Commissioners	Richard Eller Steven M. Kain	01-01-06 to 12-31-06 01-01-07 to 12-31-07



# STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF CASS COUNTY

We have audited the records of the County Home for the period from January 1, 2006 to December 31, 2006, and certify that the records and accountability for cash and other assets are satisfactory to the best of our knowledge and belief, except as stated in the Audit Results and Comments. The financial transactions of this office are reflected in the Annual Report of Cass County for the year 2006.

STATE BOARD OF ACCOUNTS

September 20, 2007

COUNTY HOME  
CASS COUNTY  
AUDIT RESULTS AND COMMENTS

PREScribed FORMS

As noted in prior reports the County Home Superintendent's monthly reports (Form 77) were not filed with the County Auditor and County Home receipts (Form 77C) were not issued. The resident's maintenance ledger (Form 77B) was not used by the County Home Superintendent or the County Auditor.

Officials and employee are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

INTERNAL CONTROLS

Controls over the receipting, disbursing, recording, and accounting for the financial activities of the County Home were not sufficient. Procedures are not in place to accurately track the billing and collection of the resident's rental charges. Additionally, the County Commissioners have contracted services from Four County Counseling Center to manage the County Home and provide care for County Home residents. The contract stipulates Four County Counseling Center will prepare and submit a monthly report of activities to the County Commissioners, which has not been provided to date.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

COUNTY HOME  
CASS COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on September 20, 2007, with Stan Grimes, County Home Superintendent; Steven M. Kain, President of the Board of County Commissioners; and Thomas R. Keplar, Vice-President of the County Council. The officials concurred with our audit findings.